One of the most dramatic "privately-owned public spaces" in New York, the ground floor interior at 60 Wall Street consists of a three-story through-block atrium connecting Pine Street and Wall Street. Ten freestanding columns with flared capitals support a latticed and mirrored ceiling, evoking a vaguely Egyptian hypostyle hall. Polished granite seating encircling each column that also doubles as the column base. The columns have been articulated with an alternating polished white marble and thin granite pattern that provides a stripped decorative surface. Fan vaulting, abstracted in an eight-sided form, springs from each column capital, imbuing their silhouette with an organic quality. The floor consists of a decorative pattern of pink, green and white granite emphasizing the classical division of the space. The adjacent plantings of ficus (now plastic palm trees) reinforce Roche’s allusions to nature that are echoed in the atrium’s forest of columns, which was similarly exploited in the lobby of E. F. Hutton Building (demolished). The atrium has been compared by some to a Moorish Garden; the double coded signification of the column with trees evinces an awareness of Laugier’s primitive hut and the very origins of architecture.

The ceiling latticework design extends to the walls executed in Carrera White marble and Laguna Green granite that is further "enlivened with seasonal plants and granite planters and ficus trees as well as a waterfall." (Stern, New York 2000, 245.) The white trellis grids, ceiling coffers, and decorative pavement serve to amplify the atrium plan that is divided into a grid of three by five bays. The axial plan runs north to south with the central bay dedicated to circulation and the narrower side aisles functioning as public lounging areas. Roche’s fascination with lattice and mirror accentuates the sense of openness of the space and the greenhouse typology harken back to Roche’s earliest design the landmarked Ford Foundation building on 42nd Street (1963-68). The refracting and reflecting of the wall and ceiling mirrors highlight the 1980s evolution of Roche’s lattice mirror work that can also be seen on the interior of the landmarked Ambassador Grill (1975-76). On the Western wall, the two central bays feature a rock and water element (no longer active) surrounded by radiating lattice grids. Storefronts (now closed) along the eastern wall provided retail and dining options. A subway entrance occupies the northwest corner. During the Occupy Wall Street protests in 2011, the atrium of 60 Wall Street became a central meeting space for activists to convene before rallies until the owners (then Deutsche Bank) amended the POPS rules to forbid political organizing.

The symbolic formal logic underpinning Roche’s design for the tower and atrium appears to have been strategically chosen to appeal to a mass audience. According to Roche: "... what we are try to do now... is to find an aesthetic which is more understandable on a more common, more normal level, something that people will understand. ... I have a feeling that people, to a large extent, don’t really see much of modern architecture in a positive way because the aesthetic is too remote for them, too specialized." (Quoted in Modern Classicism, 204). Today, the atrium at 60 Wall Street remains a popular destination for office workers and tourists alike for the sense of refuge and calm that it provides on such a busy pedestrian street.

Located to the east of the public atrium, the lobby interior consists of two elevator banks; ashlar granite walls; elevator door surrounds with exaggerated voussoirs and keystones in dark granite; granite desks; and projecting wall planters. Paul Goldberger remarked: "The lobby is a handsome space of gray granite with a kind of amiable roughness to it, a welcome change from the overrefined renditions of classicism we see so often now." (NYT, "A Tower Competes With Wall Street's Last Golden Age," 3/4/1990)